

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION**

UNITED STATES OF AMERICA	§	
	§	
vs.	§	
	§	
TROY MORELAND, ASHLEY	§	
MORELAND, FIRST STATE	§	CIVIL ACTION NO. 6:18-CV-00053
BANCSHARES OF YOAKUM, INC.,	§	
AND U.S. BANK AS TRUSTEE FOR	§	
MASTR ASSET-BACKED	§	
SECURITIES TRUST 2006-HE4	§	
MORTGAGE PASS-THROUGH	§	
CERTIFICATES, SERIES 2006-HE4	§	

**DEFENDANT U.S. BANK AS TRUSTEE FOR MASTR ASSET-BACKED SECURITIES
TRUST 2006-HE4 MORTGAGE PASS-THROUGH CERTIFICATES, SERIES 2006-
HE4'S ANSWER TO FIRST AMENDED COMPLAINT**

Defendant U.S. Bank National Association, as Trustee for MASTR Asset-Backed Securities Trust 2006-HE4 Mortgage Pass-Through Certificates, Series 2006-HE4 ("U.S. Bank") incorrectly named as U.S. Bank as Trustee for Mastr Asset-Backed Securities Trust 2006-HE4 Mortgage Pass-Through Certificates, Series 2006-HE4 files this Answer to Plaintiff United States of America's First Amended Complaint ("First Amended Complaint") and shows as follows:

I. JURISDICTION AND VENUE

1. U.S. Bank admits the statement in Paragraph 1 of the Complaint.

II. THE PARTIES

2. U.S. Bank admits the statement in Paragraph 2 of the Complaint.
3. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 3 of the Complaint.
4. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 4 of the Complaint.

5. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 5 of the Complaint.

6. U.S. Bank admits the allegations in Paragraph 6 of the Complaint.

COUNT I (JUDGMENT FOR TAX LIABILITY)

7. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 7 of the Complaint.

8. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 8 of the Complaint.

COUNT II (ENFORCEMENT OF TAX LIENS)

9. Paragraph 9 of the Complaint contains statements of law and legal conclusions to which a response is not required. To the extent a response is required, U.S. Bank denies the statements in Paragraph 9 of the Complaint.

10. U.S. Bank admits the statements in Paragraph 10 of the Complaint.

11. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 11 of the Complaint.

12. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 12 of the Complaint.

13. U.S. Bank has insufficient information to either admit or deny and therefore denies the statements in Paragraph 13 of the Complaint.

14. U.S. Bank admits it claims an interest in the Bruce Lane property and that its priority must be determined. U.S. Bank has insufficient information to either admit or deny and therefore denies the remaining statements in Paragraph 14 of the Complaint.

COUNT III (FEDERAL DEBT COLLECTION PROCEDURES ACT)

15. Paragraph 15 of the Complaint contains statements of law and legal conclusions to which a response is not required. To the extent a response is required, U.S. Bank denies the statements in Paragraph 15 of the Complaint.

No response is required to Plaintiff's unnumbered prayers for relief labeled a-f. To the extent a response is required, U.S. Bank denies that Plaintiff is entitled to the relief requested in sections a-f.

Respectfully submitted,

By: /s/ Matthew A. Knox

JEFFREY R. SEEWALD (*Attorney in Charge*)

State Bar No. 17956640

MATTHEW A. KNOX

State Bar No. 24071102

1001 McKinney, Suite 1500

Houston, TX 77002

McGLINCHEY STAFFORD

Telephone: (713) 520-1900

Facsimile: (713) 520-1025

jseewald@mcglinchey.com

mknnox@mcglinchey.com

*Attorneys for Defendant U.S. Bank National
Association, as Trustee for MASTR Asset-Back
Securities Trust 2006-HE4 Mortgage Pass-
Through Certificates, Series 2006-HE4*

CERTIFICATE OF SERVICE

I certify that on the 4th day of December, 2018, a copy of the above and foregoing was filed electronically with the Clerk of Court using the CM/ECF system. Notice of this filing has been forwarded to all parties, by and through their attorneys of record by operation of the Court's electronic filing system or by other means in accordance with the FEDERAL RULES OF CIVIL PROCEDURE.

Via ECF Notification and/or USCMRRR

Ryan K. Patrick, United States Attorney
Moha P. Yepuri, Attorney, Tax Division
U. S. Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
Email: Moha.P.Yepuri@usdoj.gov
Attorneys for United States

Via ECF Notification and/or USCMRRR

Richard T. Chapman
Anderson Smith Null & Stofer, LLP
P.O. Box 1969
Victoria, Texas 77902
Email: rchapman@andersonsmith.com
*Attorneys for First State Bancshares of
Yoakum, Inc.*

/s/ Matthew A. Knox

MATTHEW A. KNOX